

2013

CERTIFICATE

To the Clerk of Rawlins County, State of Kansas

We, the undersigned, officers of

City of McDonald

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2013; and
(3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations.

		2013 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
Computation to Determine Limit 2013	Page No. 2			
Allocation of MVT, RVT, and 16/20M Veh Tax	3			
Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Fund	K.S.A.			
General	12-101a	107,196	52,514	89.774
Special Highway		13,760		
Water Utility		35,898		
Sewer Utility		29,982		
Non-Budgeted Funds				
Totals	XXXXXX	186,836	52,514	89.774
Is an Ordinance required to be passed, published, and attached to the budget		Yes		County Clerk's Use Only
Budget Summary	11			584,956
Neighborhood Revitalization	12			Nov 1, 2012 Total Assessed Valuation

Assisted by:

ADAMS, BROWN, BERAN &
BALL CHTD.

Address:

PO BOX 1186

HAYS, KS 67601

Email:

gpfeifer@abbb.com

Date Attested: August 9 2012

Barry M. Gordon
County Clerk

Melinda Brant
Dore Amador
Mike Anderson
JB Loker
Scary Loker
Governing Body

City of McDonald

2013

Computation to Determine Limit for 2013

	Amount of Levy
1. Total Tax Levy Amount in 2012 Budget	+ \$ 51,144
2. Debt Service Levy in 2012 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 51,144
2012 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2012 :	+ 796
5. Increase in Personal Property for 2012 :	
5a. Personal Property 2012	+ 13,652
5b. Personal Property 2011	- 15,552
5c. Increase in Personal Property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2012 :	
6a. Real Estate	+ 0
6b. State Assessed	+ 0
6c. New Improvements	- 0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ 0
7. Valuation of Property that has Changed in Use during 2012 :	+ 0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	796
9. Total Estimated Valuation July 1, 2012	584,955
10. Total Valuation less Valuation Adjustment (9 minus 8)	584,159
11. Factor for Increase (8 divided by 10)	0.00136
12. Amount of Increase (11 times 3)	+ \$ 70
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ 51,214
14. Debt Service Levy in this 2013 Budget	
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	51,214

If the 2013 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of McDonald

2013

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2012	Budget Tax Levy Amount for 2011	Allocation for Proposed Year 2013		
		MVT	RVT	16/20M Veh
General	51,144	7,725	206	283
TOTAL	51,144	7,725	206	283

County Treas Motor Vehicle Estimate 7,725

County Treasurers Recreational Vehicle Estimate 206

County Treasurers 16/20M Vehicle Estimate 283

Motor Vehicle Factor 0.15104

Recreational Vehicle Factor 0.00403

16/20 Vehicle Factor 0.00553

City of McDonald

2013

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
General	Capital Improvements	25,000	5,000	13,500	12-1,118
General	Equipment Reserve	10,000	2,500	5,000	12-1,117
Water	Water Depreciation	5,000	5,000	5,000	12-825d
Sewer	Sewer Depreciation	5,000	5,000	5,000	12-825d
	Totals	45,000	17,500	28,500	
	Adjustments*				
	Adjusted Totals	45,000	17,500	28,500	

*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.

2013

City of McDonald

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2012	Payments Due 2012	Payments Due 2013
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of McDonald

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	35,381	26,219	17,718
Receipts:			
Ad Valorem Tax	44,452	50,121	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,097		
Motor Vehicle Tax	7,701	6,107	7,725
Recreational Vehicle Tax	134	70	206
16/20M Vehicle Tax	271	285	283
Gross Earning (Intangible) Tax	1,319	400	0
LAVTR			0
City and County Revenue Sharing			0
Local Alcohol/Liquor		100	0
Local Sales Tax	15,362	7,000	7,000
Franchise Tax	8,823	6,000	6,000
Licenses/Permits	390	250	250
Crop Proceeds	11,620	1,000	1,000
Fines and Fees	22,563	12,500	12,500
State Aid	4,507	0	0
Rent	3,175	0	0
Oil Revenue	2,400	0	0
Capital Credits	498	0	0
Refund on Tax Overpmt	237	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	477		
Miscellaneous	6,554	2,000	2,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	131,581	85,833	36,964
Resources Available:	166,962	112,052	54,682
Expenditures:			
General Administration:			
Personal Services	30,950	35,000	35,000
Commodities	33,836	42,000	42,000
Contractual	600	4,000	4,000
Capital Outlay	38,974	3,500	5,700
Transfer to Capital Improvement Reserve	25,000	5,000	13,500
Transfer to Equipment Reserve	10,000	2,500	5,000
Neighborhood Revitalization Rebate	1,383	2,334	1,996
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	140,743	94,334	107,196
Unencumbered Cash Balance Dec 31	26,219	17,718	XXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount:	72,363	121,834	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			107,196
Tax Required			52,514
Delinquent Comp Rate:	0.0%		0
Amount of 2012 Ad Valorem Tax			52,514

See Tab A

City of McDonald

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	3,650	7,370	9,600
Receipts:			
State of Kansas Gas Tax	3,720	4,130	4,160
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,720	4,130	4,160
Resources Available:	7,370	11,500	13,760
Expenditures:			
Personal Services	0	500	500
Street Maintenance	0	400	400
Capital Outlay	0	1,000	12,860
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	1,900	13,760
Unencumbered Cash Balance Dec 31	7,370	9,600	0
2011/2012 Budget Authority Amount	23,311	9,770	

Adopted Budget Water Utility	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	876	7,327	3,648
Receipts:			
User Fees	34,795	30,000	32,000
Connection Fees	3,421	250	250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	38,216	30,250	32,250
Resources Available:	39,092	37,577	35,898
Expenditures:			
General Administration			
Personal Service	11,908	13,000	13,000
Contractual	827	7,000	7,000
Capital Outlay	10,790	8,929	10,898
Other	3,240	0	0
Transfers to Depreciation Reserve	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	31,765	33,929	35,898
Unencumbered Cash Balance Dec 31	7,327	3,648	0
2011/2012 Budget Authority Amount	32,750	33,929	

City of McDonald

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	18,386	22,368	8,482
Receipts:			
User Fees	18,504	20,000	19,000
Connection Fees	3,422	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	21,926	22,500	21,500
Resources Available:	40,312	44,868	29,982
Expenditures:			
General Administration			
Personal Services	11,336	10,000	10,000
Commodities	1,214	12,000	12,000
Capital Outlay	94	9,386	2,982
Other	300	0	0
Transfer to Sewer Depreciation Reserve	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	17,944	36,386	29,982
Unencumbered Cash Balance Dec 31	22,368	8,482	0
2011/2012 Budget Authority Amount	40,548	36,386	

Adopted Budget 0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2011/2012 Budget Authority Amount	0	0	

NON-BUDGETED FUNDS

(Only the actual budget year for 2011 is to be shown)

City of McDonald

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

2013

NOTICE OF BUDGET HEARING

The governing body of
City of McDonald
will meet on August 9, 2012 at 7:00 pm at City Hall 504 Ottawa St, McDonald, Kansas for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall 504 Ottawa St, McDonald, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
General	140,743	87.164	94,334	88.194	107,196	52,514	89.775
Special Highway			1,900		13,760		
Water Utility	31,765		33,929		35,898		
Sewer Utility	17,944		36,386		29,982		
Non-Budgeted Funds	8,080						
Totals	198,532	87.164	166,549	88.194	186,836	52,514	89.775
Less: Transfers	45,000		17,500		28,500		
Net Expenditure	153,532		149,049		158,336		
Total Tax Levied	46,306		51,144		XXXXXXXXXXXXXXX		
Assessed Valuation	531,255		579,900		584,955		

Outstanding Indebtedness,

January 1,	2010	2011	2012
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

* Tax rates are expressed in mills

City Official Title: City Clerk

2013 Neighborhood Revitalization Rebate

Budgeted Funds for 2013	2012 Ad Valorem before Rebate**	2012 Mil Rate before Rebate	Estimate 2013 NR Rebate
General	50,518	86.362	1,996
TOTAL	50,518	86.362	1,996

2012 July 1 Valuation: 584,955Valuation Factor: 584.955Neighborhood Revitalization Subj to Rebate: 23,116Neighborhood Revitalization factor: 23.116

**This information comes from the 2013 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

ORDINANCE NUMBER _____

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET
YEAR 2013 FOR THE City of McDonald

WHEREAS, the City of McDonald must continue to provide services to protect the health,
safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to
increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of McDonald:

Section One. In accordance with state law, the City of McDonald has scheduled a public
hearing and has prepared the proposed budget necessary to fund city services from January 1,
2013 until December 31, 2013.

Section Two. After careful public deliberations, the governing body has determined that in
order to maintain the public services that are essential for the citizens of this city, it will be
necessary to budget property tax revenues in an amount exceeding the levy in the 2012
budget.

Section Three. This ordinance shall take effect after publication once in the official city
newspaper.

Passed and approved by the Governing Body on this _____ day of _____, 2012.

/s/ Larry Loker
Mayor

ATTEST: /s/ _____
City Clerk

(SEAL)

Affidavit of Publication
STATE OF KANSAS, RAWLINS COUNTY, ss:
Mary K. Holle

(First published in The Rawlins County Square Deal, Thursday, July 19, 2012 - 11.)

NOTICE OF BUDGET HEARING

of
the
Ra
ba:
tra:

The governing body of
City of McDonald

will meet on August 9, 2012 at 7:00 pm at City Hall 504 Ottawa St, McDonald, Kansas for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall 504 Ottawa St, McDonald, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.
Estimated Tax Rate is subject to change depending on this final assessed valuation.

yea
cou
pub
the
per
Cou
Deal
seco
T
the
for
bein
2012

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate
General	140,743	87.164	94,334	88.194	107,196	52,514	89.775
Special Highway			1,900		13,760		
Water Utility	31,765		33,929		35,898		
Sewer Utility	17,944		36,386		29,982		
Non-Budgeted Funds	8,030						
Totals	198,532	87.164	166,349	88.194	186,836	52,514	89.775
Less: Transfers	45,000		17,500		28,500		
Net Expenditure	153,532		149,049		158,336		
Total Tax Levied	46,306		51,144		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	531,255		579,900		584,955		

Outstanding Indebtedness,

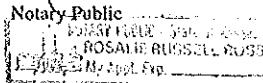
	2010	2011	2012
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

* Tax rates are expressed in mills

Subs: Rose Russell
City Official Title: City Clerk

Rose Russell, 2012.

Rose Russell



My appointment expires: 4-17-2015

Printer's fee: \$ 123.50

Additional copies: \$ _____